

**STATE LICENSE FEE ACT (EXCERPT)**  
**Act 152 of 1979**

**338.2211 Public accountant; fees; accountancy enforcement fund; creation; administration; use; carrying forward unexpended balance.**

Sec. 11.

(1) Fees for a person certified, registered, or licensed or seeking certification, registration, or licensure to engage in the practice of public accounting, under article 7 of the occupational code, MCL 339.720 to 339.736, are as follows:

- (a) Application processing fee for individuals and firms   \$ 100.00
- (b) License to practice for individuals and firms, per year   100.00
- (c) Individual registration, per year                               25.00
- (d) Permit for temporary practice, per year                       100.00
- (e) Peer review fee   100.00

(2) The accountancy enforcement fund is created in the state treasury and shall be administered by the department. Beginning October 1, 2006, the money representing the increase in fees and the addition of the peer review fee imposed in subsection (1) shall be deposited into the accountancy enforcement fund. The department shall utilize the accountancy enforcement fund for the enforcement of article 7 of the occupational code, MCL 339.720 to 339.736, regarding unlicensed activity, licensee and registrant disciplinary actions, and the peer review program conducted by the state board of accountancy and to reimburse the attorney general for expenses incurred in conducting prosecutions of any unlicensed practice and disciplinary actions. A reasonable amount of money in the fund may be used for expenses regarding participation in national accounting organizations essential to the regulation of certified public accountants, as determined and approved by the department. Any unexpended balance in the accountancy enforcement fund at the end of a fiscal year shall carry forward to the next fiscal year.

**History:** 1979, Act 152, Eff. Jan. 1, 1980 ;-- Am. 1988, Act 461, Eff. Sept. 1, 1989 ;-- Am. 2003, Act 87, Imd. Eff. July 23, 2003 ;-- Am. 2005, Act 277, Imd. Eff. Dec. 19, 2005

**Compiler's Notes:** For transfer of powers and duties of certain occupational functions, boards, and commissions from the Department of Licensing and Regulation to the Department of Commerce, see E.R.O. No. 1991-9, compiled at MCL 338.3501 of the Michigan Compiled Laws.